Please Direct All Correspondence to Customer Number 20995

ISSUE FEE TRANSMITTAL LETTER

Applicant : Hasan Nejad et al.

App. No : 10/637,096

Filed : August 8, 2003

For : PROCESS FLOW FOR BUILDING

MRAM STRUCTURES

Art Unit 2823

Class/Sub-Class : 438-003000

Examiner : George R. Fourson III

MAIL STOP ISSUE FEE

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Enclosed for filing is the Issue Fee for the above-identified application:

(X) Form PTOL-85.

(X) The amount of \$1,709 will be paid via EFS Web.

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment, to Account No. 11-1410.

Linda H. Liu

Registration No. 51,240 Attorney of Record

Customer No. 20,995

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